IFW

I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: September 27, 2004 Signature:

Docket No.: 29936/39473

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Cha Deok Dong et al.

Application No.: 10/618,978

Art Unit: 2818

Filed: July 14, 2003

Examiner: Renee R. Berry

For: METHOD OF MANUFACTURING FLASH

MEMORY DEVICE

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Please enter the amendment in response to the office action mailed on June 30, 2004.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 8 of this paper.

Remarks in support of the allowability of this application begin on page 11 of this paper.